

# UMGUNGUNDLOVU DISTRICT MUNICIPALITY



## IN-YEAR MONITORING REPORT FOR THE PERIOD ENDED 31 JANUARY 2022

### 1. Operating Budget

Summary financial performance report **SF1** for the period ending 31 January 2022 shown in Annexure A, Table C4, is prepared on a similar basis to the prescribed budget format, detailing revenue by source type and expenditure by input type. The summary report indicates the following.

**Table 1**

DC22 uMgungundlovu - Table C1 Monthly Budget Statement Summary - M07 January									
Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								%	
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-		-
Service charges	297,450	366,595	-	27,674	187,659	213,847	(26,188)	-12%	366,595
Investment revenue	2,907	548	-	301	1,591	320	1,272	398%	548
Transfers and subsidies	585,531	611,851	-	469	468,637	356,913	111,724	31%	611,851
Other own revenue	63,766	13,936	-	4,143	30,797	8,129	22,668	279%	13,936
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>949,654</b>	<b>992,929</b>	<b>-</b>	<b>32,587</b>	<b>688,684</b>	<b>579,209</b>	<b>109,475</b>	<b>19%</b>	<b>992,929</b>
<b>Expenditure</b>									
Employee costs	265,771	275,256	-	21,336	163,638	160,566	3,072	2%	275,256
Remuneration of Councillors	11,691	12,957	-	920	6,485	7,558	(1,073)	-14%	12,957
Depreciation & asset impairment	51,582	44,590	-	-	20,094	26,011	(5,917)	-23%	44,590
Finance charges	21,033	20,120	-	1,736	11,821	11,736	85	1%	20,120
Inventory consumed and bulk purchases	25,940	278,588	-	5,503	23,178	677	22,501	3322%	1,161
Transfers and subsidies	6,500	7,958	-	3,979	9,158	4,642	4,516	97%	7,958
Other expenditure	421,244	210,527	-	19,363	131,569	122,807	8,761	7%	210,527
<b>Total Expenditure</b>	<b>803,762</b>	<b>849,995</b>	<b>-</b>	<b>52,837</b>	<b>365,944</b>	<b>333,998</b>	<b>31,945</b>	<b>10%</b>	<b>572,568</b>
<b>Surplus/(Deficit)</b>	<b>145,892</b>	<b>142,934</b>	<b>-</b>	<b>(20,250)</b>	<b>322,741</b>	<b>245,210</b>	<b>77,530</b>	<b>32%</b>	<b>420,361</b>

The revenue raised as at 31 January 2022 is **R 688.7 million** against the original budget of **R 992.9 million** for the year and **R 579.2 million** for the period. This reflects a revenue rate of **69.4%** against the original budget and **118.9%** against the year-to-date (YTD) original budget.

The operating expenditure as at 31 January 2022 was **R 365.9 million** against the original budget of **R 849.9 million** and year to date budget of **R 333.9 million**. This reflects YTD expenditure of **43.05%** against the original budget and **109.6%** against the year-to-date (YTD) original budget. The operating surplus for the period was **R 322.7 million**.

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The major operating revenue variances against year-to-date budget are:

- Service charges below target by 12%.
- Interest on ourstanding debtors is 279% above target.
- Transfers and subsidies are 31% above target due to the receipt of the Equitable Share and other grants.
- Investment revenue is 398% above target. The municipality does not have excess funds to be invested. The investment that the municipality holds as security for the DBSA loan is due for renewal in September 2022.

### 2. Capital Expenditure

The Capital expenditure report shown in Annexure A, Table C5 has been prepared based on the format required to be lodged electronically with National Treasury and is categorised by municipal vote. The summary report indicates the following:

Table 2

Funding Source	Original Budget 2021 /2022	Expenditure as at 31 January 2022	% Spent
MIG	107,893,000.00	106,383,469.57	98.60
WSIG	85,000,000.00	48,104,091.29	56.59
RRAMS	2,586,000.00	0.00	0.00
	195,479,000.00	154,487,560.86	79.03
<b>LESS NON CAPITALISED PROJECTS</b>			
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>195,479,000.00</b>	<b>154,487,560.86</b>	<b>79.03</b>

The total original capital budget for the 2021/ 2022 financial year is **R 195.5 million**. This includes the allocations from the Municipal Infrastructure Grant (MIG) of **R 107.9 million**, the Water Services Infrastructure Grant (WSIG) of **R 85 million** and the Rural Roads Assets Management Grant (RRAMS) of **R 2.6 million**.

Year to date expenditure for MIG is **R 106.4 million**, WSIG is **R 48.1 million** and RRAMS is nil. This represents **79.03%** of the total original budget.

### 3. Employee Costs and Councillors' Allowances

Section 66 of the MFMA requires that the accounting officer of a municipality must report to Council in a prescribed format all expenditure incurred by the municipality on staff salaries, wages and benefits in a manner that discloses expenditure per type such as salaries, contributions for pensions etc.

The total salaries budget for Councillors amounts to **R 12.9 million** while salaries budget for staff amounts to **R 275.3 million**. This brings the total salaries budget to **R 288.2 million**, which represents **34%** of the total operational budget. This is within the norm of 25% - 40% in terms of National Treasury circular 71 of 2014.

In terms of Generally Recognised Accounting Practise (GRAP25), the municipality has to make a provision for employee benefits, which represents a future financial obligation to the Municipality on current and post-employment medical benefits for retired and active employees eligible for early retirement, *ex-gratia* pension liability for a retrenched Technical Director, and a provision for long service awards for all staff members meeting the requirements of clause 7 of the Local Government Bargaining Council collective agreement signed in August 2018.

The actual staff salaries cost incurred, including Senior Managers, as at 31 January 2022 is spent at **59.4%** which amounts to **R 163.6 million** while the actual salaries cost for Councillors is spent at **50.1%** which amounts to **R 6.8 million**. Therefore, total salaries cost to date is **R 170.1 million** which represents **59.03%** of the total salaries budget.

Although the budget for Councillors' salaries is based on a reasonable estimate, it is not always easy to have an exact figure for budget purposes. This is due to changes in the municipal grades and remuneration adjustments of the local Municipalities thereby affecting the salaries of the Councillors representing their local Municipalities within the district. Furthermore, the number of meetings held during the financial year generally varies to the number of meetings predicted at the time of the budget process.

The salaries and benefits paid to councillors in the month of January 2021 are still based on the December 2018 promulgation which was effective for payment in the month of July 2018.

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**Table 3**

**DC22 uMgungundlovu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January**

Summary of Employee and Councillor remuneration	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		6,917	8,375	-	594	3,962	4,886	(924)	-19%	8,375
Pension and UIF Contributions		695	696	-	14	281	406	(125)	-31%	696
Medical Aid Contributions		255	221	-	14	136	129	7	5%	221
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		841	864	-	79	482	504	(23)	-4%	864
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		2,983	2,800	-	218	1,625	1,633	(8)	0%	2,800
<b>Sub Total - Councillors</b>		<b>11,691</b>	<b>12,957</b>	<b>-</b>	<b>920</b>	<b>6,485</b>	<b>7,558</b>	<b>(1,073)</b>	<b>-14%</b>	<b>12,957</b>
<b>% increase</b>	4		<b>10.8%</b>							<b>10.8%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		4,667	5,609	-	243	2,401	3,272	(870)	-27%	5,609
Pension and UIF Contributions		67	9	-	1	6	5	0	9%	9
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		(45)	-	-	-	(15)	-	(15)	#DIV/0!	-
Motor Vehicle Allowance		478	480	-	41	272	280	(8)	-3%	480
Cellphone Allowance		101	86	-	5	54	50	4	7%	86
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1	-	-	0	0	-	0	#DIV/0!	-
Payments in lieu of leave		-	-	-	-	40	-	40	#DIV/0!	-
Long service awards		6	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>5,273</b>	<b>6,184</b>	<b>-</b>	<b>290</b>	<b>2,758</b>	<b>3,608</b>	<b>(849)</b>	<b>-24%</b>	<b>6,184</b>
<b>% increase</b>	4		<b>17.3%</b>							<b>17.3%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		144,536	145,899	-	12,390	88,718	85,108	3,610	4%	145,899
Pension and UIF Contributions		32,228	32,461	-	2,694	19,095	18,936	159	1%	32,461
Medical Aid Contributions		13,061	12,489	-	1,141	7,592	7,286	307	4%	12,489
Overtime		9,120	8,438	-	1,068	5,129	4,922	207	4%	8,438
Performance Bonus		12,127	12,907	-	(0)	12,340	7,529	4,811	64%	12,907
Motor Vehicle Allowance		20,968	21,074	-	1,081	8,564	12,293	(3,729)	-30%	21,074
Cellphone Allowance		29	1,426	-	5	34	832	(798)	-96%	1,426
Housing Allowances		1,314	1,386	-	113	794	809	(14)	-2%	1,386
Other benefits and allowances		22,397	23,972	-	2,399	13,706	13,983	(277)	-2%	23,972
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		5,233	9,020	-	155	2,949	5,262	(2,313)	-44%	9,020
Post-retirement benefit obligations	2	(514)	-	-	-	1,959	-	1,959	#DIV/0!	-
<b>Sub Total - Other Municipal Staff</b>		<b>260,498</b>	<b>269,072</b>	<b>-</b>	<b>21,046</b>	<b>160,880</b>	<b>156,959</b>	<b>3,921</b>	<b>2%</b>	<b>269,072</b>
<b>% increase</b>	4		<b>3.3%</b>							<b>3.3%</b>
<b>Total Parent Municipality</b>		<b>277,462</b>	<b>288,213</b>	<b>-</b>	<b>22,256</b>	<b>170,123</b>	<b>168,124</b>	<b>1,999</b>	<b>1%</b>	<b>288,213</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Board Members of Entities</b>										
<b>Total Municipal Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>277,462</b>	<b>288,213</b>	<b>-</b>	<b>22,256</b>	<b>170,123</b>	<b>168,124</b>	<b>1,999</b>	<b>1%</b>	<b>288,213</b>
<b>% increase</b>	4		<b>3.9%</b>							<b>3.9%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>265,771</b>	<b>275,256</b>	<b>-</b>	<b>21,336</b>	<b>163,638</b>	<b>160,566</b>	<b>3,072</b>	<b>2%</b>	<b>275,256</b>

#### 4. Conditional Grants

As at the 31 January 2022, a total of **R 179.9 million** of conditional grants was received since 1 July 2021 whilst an additional **R 18.5 million**, which was received in the previous financial year, was available at the beginning of the period. A total of **R 163.5 million** was spent as at 31 January 2022. The operating grant utilisation is at **28.20%** and the capital grant utilisation was **85.12%** of allocations received. Overall grant utilisation is at **82.38%**.

Table 4

Description	Opening Balance	Receipts	Total receipts	Expenditure	Balance	Percentage
<b>Operating Grants</b>						
FMG	0	1,000,000	1,000,000	507,627	492,373	50.76
PTP	308,817		308,817	0	308,817	0.00
EPWP	114,683	1,609,000	1,723,683	1,181,272	542,411	68.53
Camperdown WWW	4,000,095		4,000,095	0	4,000,095	0.00
SETA Grants	0		0	0	0	0.00
RASET GRANT	0		0	0	0	0.00
DGDS GRANT	126,989		126,989	0	126,989	0.00
DPSS GRANT	0		0	0	0	0.00
GEOPlanning	856,213		856,213	841,735	14,478	98.31
IDP SPATIAL DEVELOPMENT FRAMEWORK	848,175		848,175	167,900	680,275	19.80
SPATIAL DEVELOPMENT FRAMEWORK	706,750		706,750	0	706,750	0.00
<b>Total Operating Grants</b>	<b>6,961,722</b>	<b>2,609,000</b>	<b>9,570,722</b>	<b>2,698,534</b>	<b>6,872,188</b>	<b>28.20</b>
<b>Capital Grants</b>						
WSIG	0	65,000,000	65,000,000	48,104,091	16,895,909	74.01
MIG	0	92,551,000	92,551,000	106,383,470	-13,832,470	114.95
Orio	11,550,860		11,550,860	0	11,550,860	0.00
RRAMS	0	1,810,000	1,810,000	0	1,810,000	0.00
Sanitation Grant		18,000,000	18,000,000	6,318,998	11,681,002	35.11
<b>Total Capital Grants</b>	<b>11,550,860</b>	<b>177,361,000</b>	<b>188,911,860</b>	<b>160,806,559</b>	<b>28,105,301</b>	<b>85.12</b>
<b>Total Grants</b>	<b>18,512,582</b>	<b>179,970,000</b>	<b>198,482,582</b>	<b>163,505,093</b>	<b>34,977,489</b>	<b>82.38</b>

#### 5. Cash and cash equivalents

An amount of **R 16 721** as accrued in investment interest income for the month of January 2022. The cash in bank as at 31 January 2022 amounted to **R 154.5 million** and investments amounted to **R 3.8 million** resulting in a total cash and cash equivalents balance of **R 158.3 million**. The average interest rate on investment is at **5.25%**. The cash coverage ratio as at 31 January 2022 is 1.71 based on average of R 70 million per month fixed operating expenditure. This indicates that the municipality as at 31 January 2022 has enough cash to run its operation for **51.23 days** based on a 30-day calendar month. The norm as set out in the uniform financial ratios and norms circular 71 is 1 to 3 months.

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Table 5

Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
Yrs/Months							
1 year	Fixed deposit	9/7/2022	16,721	5.25%	3,812,569	16,721	3,829,289

Table 6

Bank Accounts	Account Number	Market value at the beginning of the month	Change in market value	Market value at the end of the month
		R 0.00	R 0.00	R 0.00
Main Account	50940026773	96,429,618.09	-46,716,023.83	49,713,594.26
Salaries Account	50940092196	100,533,932.30	-24,826,923.97	75,707,008.33
Water Services Account	62023616462	11,554,856.59	11,705,104.08	23,259,960.67
NSTD Call Account	62215748289	579,464.02	1,547.89	581,011.91
Mandela Race Account	62411577193	813,572.32	1,196.97	814,769.29
UMDM MIG (Dbsa) Account	62400041985	0.00	0.00	
Mandela ABSA	62597807125	1,234,919.78	-315.51	1,234,604.27
Corporate Cheque Account	62243484417	3,201,031.28	8,061.06	3,209,092.34
Public Sector Cheque Account		0.00	0.00	0.00
<b>Total Cash Balances</b>		<b>214,347,394.38</b>	<b>-59,827,353.31</b>	<b>154,520,041.07</b>

Table 6 above excludes an investment of **R 3.75 million** held with FNB as a security for the long-term borrowings (DBSA Loan).

## 6. Borrowings

As at 31 January 2022, the loan book was at a total balance of **R 175.5 million**. The average interest rate on remaining loan is **10.889%**. The debt to revenue ratio is projected at **25.49%** as projected which is within the treasury norm of below 45%. The YTD debt service to income ratio indicates that the costs associated with the debt were funded by **1.69%** of the operating income.

Table 7

LOANS REGISTER : DEVELOPMENT BANK OF SOUTH AFRICA (DBSA) JANUARY 2022							
Agreement Number	Project Description	Interest Rate %	Opening Balance at 01/01/2022	Add: Interest Accrued	Less: Interest paid	Less :Capital Repayments	Closing Balance at 31/01/2022
12007869	uMgungundlovu Various Water Projects	10.889	189,396,531.01	1,674,638.16	9,993,808.37	5,547,037.06	175,530,323.74
			189,396,531.01	1,674,638.16	9,993,808.37	5,547,037.06	175,530,323.74

## 7. Creditors Age Analysis

The balance of trade payables as at 31 January 2022 was **R 111.4 million**.

A total of **R 62.1 million** or **56%** of invoices remained outside the compliance period of 30 days as at 31 January 2022.

For effective financial management, the Municipality must have a financial management system in place which is used for the operation of its expenditure and accounts payables, amongst other things. The accounts payables must be paid for goods and services rendered to the municipality. A procedure manual was drafted in 2014, which provides the timeframes that each official must comply with when dealing with payments. This includes payments certification by the user department, which must confirm the receipt of goods and services before invoices are processed for payment.

Section 65(2)(e) of the Municipal Finance Management Act, 2003 requires that the municipality must pay within 30 days of receipt of an invoice. While this requirement is crucial, it is also important for a municipality to ensure that all the requirements in terms of the Supply Chain Management Regulations of 2011, are followed when procuring goods and services.

This includes, but not limited to, ensuring that there are valid contracts for all lease payments, payments made to government institutions, where payments are urgent in nature, and where there is an emergency.

Sections 62(1), (2) and 65(1) require the Accounting Officer to ensure a proper management of the finances of a municipality. This requires him to ensure that all processes are followed before payments are realised, as a result, the Internal Audit is requested to verify payments on an ad hoc basis.

In efforts to reduce the amount owed to outstanding creditors, a detailed spreadsheet which indicates the status of each amount due for longer than 30 days is sent to every HOD, for their action, as to resolve issues that may have been raised by the Accounting Officer.

Generally Recognised Accounting Practise (GRAP) Standards require that payments be reflected in the period in which they were made, therefore, accounts payable balances as at 30 June 2022 will not be affected by payments made after this date.

Payments relating to rental of customer care centres have been delayed due to expired contracts. To facilitate payments the Municipality extended the relevant contracts to allow for the finalisation of valid contracts through supply chain processes. This exercise will assist in preventing irregular expenditure.

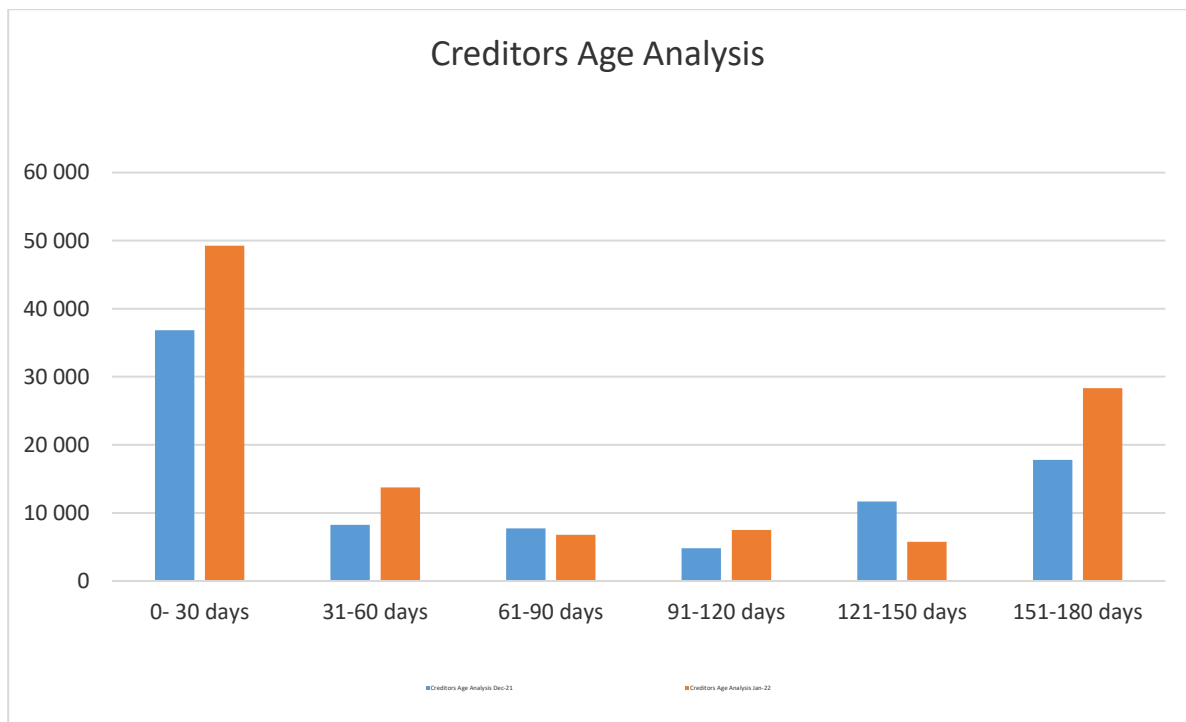
As most ESKOM accounts have payment terms which are much less than 30 days, interest on late payment is unavoidable. In order to alleviate this problem, the ESKOM accounts were switched to debit order system and the process to transfer all accounts to a debit order method of payment is under way. The benefit of the use of a debit order system is the prevention of fruitless and wasteful expenditure in the form of interest on late payment as well as reductions in power cuts which result in service interruptions.

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**Table 8**

<b>Creditors Age Analysis</b>		
	<b>Dec-21</b>	<b>Jan-22</b>
0- 30 days	36,823	49,242
31-60 days	8,259	13,776
61-90 days	7,730	6,778
91-120 days	4,806	7,505
121-150 days	11,674	5,743
151-180 days	17,789	28,318
	<b>87,081</b>	<b>111,362</b>

**Graph 1**





## UMGUNGUNDLOVU DISTRICT MUNICIPALITY



### 8. Billing Revenue and Debtors

#### 8.1 Billing Summary: October 2021 to January 2022

**Table 9**

The table below details the **Monthly Billing per Area** for the 2021/2022 financial year.

Area	October 2021	November 2021	December 2021	January 2022
uMshwathi	1,000,545.49	1,586,761.11	2,341,929.43	2,333,209.53
uMngeni	10,498,828.00	11,997,687.32	11,271,753.09	13,724,468.12
Mpofana	2,342,783.54	2,148,705.61	2,730,714.23	2,692,945.57
iMpendle	379,630.74	507,645.99	410,781.82	283,970.37
Mkhambathini	598,759.55	802,810.71	670,452.74	616,344.40
Richmond	1,355,783.50	1,560,313.26	1,364,103.91	1,651,391.63
Water Schemes	3,995,792.61	4,214,675.05	6,535,459.97	4,951,135.63
Bulk Customers	6,234,639.66	6,215,007.67	4,286,141.97	5,805,942.03
<b>Total</b>	<b>26,406,763.09</b>	<b>29,033,606.76</b>	<b>29,611,337.16</b>	<b>32,059,407.28</b>

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### 8.2 Credit Control and Debt Collection: Billing vs Receipts

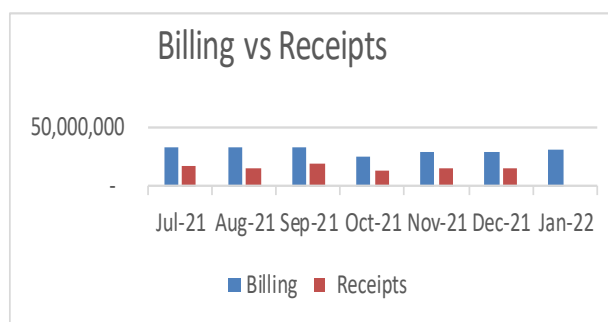
**Table 10**

The table below details financial year to date **Monthly Billing against the Receipts** for the 2021/2022 financial year.

Month	Billing	Receipts	Collection %
June 2021	31,098,498.76	16,123,060.04	52%
July 2021	34,130,359.93	16,599,637.65	49%
August 2021	34,088,135.92	15,821,733.95	47%
September 2021	33,133,579.61	19,373,579.98	58%
October 2021	26,406,763.09	13,163,326.17	50%
November 2021	29,033,606.72	15,285,130.19	53%
December 2021	29,611,337.16	14,499,786.69	49%
January 2022	32,059,407.28		

**Graph 3**

Month	Billing	Receipts
Jul-21	34,130,360	16,599,637
Aug-21	34,088,135	15,821,733
Sep-21	33,133,598	19,373,579
Oct-21	26,406,763	13,163,326
Nov-21	29,033,607	15,285,130
Dec-21	29,611,337	14,499,786
Jan-22	32,059,407	



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**Table 11**

The table below details the **Classification of Receipts** for January 2022.

Basis of Receipts	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22
Direct Deposits	12,658,369.23	14,034,807.33	9,235,623.36	11,562,365.29	11,568,698.36
Easy Pay	2,475,236.25	3,581,296.50	2,564,325.34	2,568,698.25	2,569,857.36
Post Office	78,365.25	234,211.34	256,254.23	214,569.25	235,698.25
Customer Care	546,531.97	747,895.56	501,664.93	536,257.25	547,987.36
Manual Receipts	63,231.25	775,369.25	758,458.14	403,240.15	377,545.36
Total	15,821,733.95	19,373,579.98	13,316,326.17	15,285,130.19	14,499,786.69

**Table 12**

The table below details **Customer Category Receipts** for January 2022.

Customer Classification	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22
Government	2,985,365.36	5,632,968.15	2,365,258.95	4,623,369.28	4532369.25
Business	7,158,369.23	4,637,742.70	2,947,107.25	3,246,199.17	3125869.25
Households	5,562,145.36	7,962,145.36	7,125,698.36	6,659,258.12	6147698.25
Indigent Households	12,563.25	557,895.56	412,547.00	523,698.25	444754.89
Church	97,021.52	575,369.25	458,258.36	225,369.12	241258.36
Councillors	6,269.23	7,458.96	7,256.25	7,236.25	7836.69
Total	15,821,733.95	19,373,579.98	13,316,326.17	15,285,130.19	14,499,786.69

## UMGUNGUNDLOVU DISTRICT MUNICIPALITY

**Table 13**

The table below indicates the comparison of collection rate between 2020/2021 financial year and 2021/2022 financial year.

2020/2021 Financial Year				2021/2022 Financial Year			
Month	Billing	Receipts	Collections %	Month	Billing	Receipts	Collections %
Jul-20	28,257,733	17,284,495	61%	Jul-21	24,130,360	16,599,637	49%
Aug-20	29,974,564	17,666,674	59%	Aug-21	34,088,135	15,821,733	47%
Sep-20	28,167,994	16,346,202	58%	Sep-21	33,133,597	19,373,530	58%
Oct-20	28,167,994	17,572,852	62%	Oct-21	26,406,763	13,316,326	50%
Nov-20	33,446,018	17,763,415	53%	Nov-21	29,033,607	15,285,130	53%
Dec-20	28,559,320	13,091,886	46%	Dec-21	29,611,337	14,499,787	49%
<b>Average Collection Rate for 2019/2010</b>			<b>57%</b>	<b>Average Collection Rate for 2021/2022</b>			<b>51%</b>

The collection rate comparison to the previous year is to measure the impact of the slow economic growth and activity. This is mainly due to the adverse effects on households and businesses by the Covid-19 pandemic and related restrictions as well as the unrest experienced within the Province in July 2021 which has further contributed to the unemployment rate in the district and consequently the affordability of households.

**Table 14**

The table below details the percentage of collection per customer classification.

	Oct-21				Nov-21				Dec-21		
	SALES RAISED	RECEIPTS	% COLLECTION		SALES RAISED	RECEIPTS	% COLLECTION		SALES RAISED	RECEIPTS	% COLLECTION
Howick	7,225,073	4,066,224	56%	Howick	7,156,365	4,869,365	68%	Howick	7,825,636	4,058,369	52%
Tumbleweed	110,236	5,500	5%	Tumbleweed	113,659	5,400	5%	Tumbleweed	113,569	5,300	5%
Lidgeton	175,375	1,850	1%	Lidgeton	172,365	1,785	1%	Lidgeton	173,658	1,669	1%
Hilton	2,160,375	2,112,368	98%	Hilton	2,569,365	2,225,258	87%	Hilton	2,769,368	2,125,369	77%
Mpophomeni	1,178,162	161,258	14%	Mpophomeni	1,581,654	152,369	10%	Mpophomeni	1,590,658	154,258	10%
Bulk	7,112,536	5,091,488	72%	Bulk	7,365,895	6,061,579	82%	Bulk	7,416,897	6,174,369	83%
Mpofana	1,096,365	235,659	21%	Mpofana	1,215,369	256,369	21%	Mpofana	1,205,369	236,589	20%
Mpofana- Brunt	1,151,736	19,363	2%	Mpofana- Brunt	1,326,589	18,365	1%	Mpofana- Brunt	1,361,210	17,370	1%
Richmond	1,137,365	358,369	32%	Richmond	1,122,536	452,236	40%	Richmond	1,121,258	398,736	36%
uMshwathi	2,037,253	669,254	33%	uMshwathi	2,125,896	659,698	31%	uMshwathi	2,125,875	687,698	32%
uMkhambathini	745,369	278,369	37%	uMkhambathini	754,236	268,965	36%	uMkhambathini	745,236	278,698	37%
iMpindle	145,347	189,258	130%	iMpindle	152,369	188,369	124%	iMpindle	145,536	163,339	112%
Water Schemes	2,131,270	127,365.18	6%	Water Schemes	3,377,306	125,369.28	4%	Water Schemes	3,017,064	198,020.00	7%
<b>Total</b>	<b>26,406,462</b>	<b>13,316,325</b>	<b>50%</b>	<b>Total</b>	<b>29,033,607</b>	<b>15,285,130</b>	<b>53%</b>	<b>Total</b>	<b>29,611,337</b>	<b>14,499,786</b>	<b>49%</b>

## UMGUNGUNDLOVU DISTRICT MUNICIPALITY

Table 15

The table below details a breakdown of November 2021 billing and December 2021 receipts for Water Schemes taken over from Umgeni Water.

Water Schemes	Water Schemes	Sales Raised	Receipts	% Collection	Comment
Hopewell	Hopewell	119,777.40	1,000.00	1%	Rural Scheme
Manyavu	Manyavu	325,549.78	40,951.60	13%	Rural Scheme
Intermediate Cross	Intermediate Cross	2,729.15	145.14	5%	Farm Scheme
Swayimana	Swayimana	416,964.33	22,055.14	5%	Rural Scheme
Table Mountain	Table Mountain	301,669.78	5,129.40	2%	Rural Scheme
Whispers	Whispers	133,783.10	14,021.04	10%	Farm Scheme
Camperdown	Camperdown	217,044.07	82,371.62	38%	Farm Scheme
Birnoum Wood	Birnoum Wood	105,049.98	14,660.08	14%	Farm Scheme
Claridge	Claridge	752,562.31	12,078.20	2%	Farm Scheme
Efaye	Efaye	205,735.61	-	0%	Rural Scheme
Cuphulaka	Cuphulaka	214,678.76	-	0%	Rural Scheme
Mayizekanye	Mayizekanye	15,980.49	4,427.78	28%	Rural Scheme
Mpolweni	Mpolweni	205,539.24	1,180.00	1%	Rural Scheme
<b>Total</b>	<b>Total</b>	<b>3,017,064.00</b>	<b>198,020.00</b>	<b>7%</b>	

### 8.3 Debtors Age Analysis

The debtors book value as at 31 January 2022 amounted to **R 1.194 billion**. A total of **R 1.107 billion** or **90%** relates to amounts owing for more than 90 days. The accumulated impairment of debtors amounts to **R 965 million**. Interest on outstanding debtors to a total of **R20 209** has been written off through the Incentive Scheme for consumers effective from 15 June 2021 and is valid until 01 February 2022. The collection rate during the month of January was **49%** and an average of **51%** for the 2021/2022 financial year. The municipality is continuously reviewing its debt collection strategies and has embarked on a Revenue Enhancement Programme which it anticipates will improve the collection rate. Furthermore, debt write-offs of amounts concluded to be irrecoverable will be submitted to Council for consideration and implementation in due course.

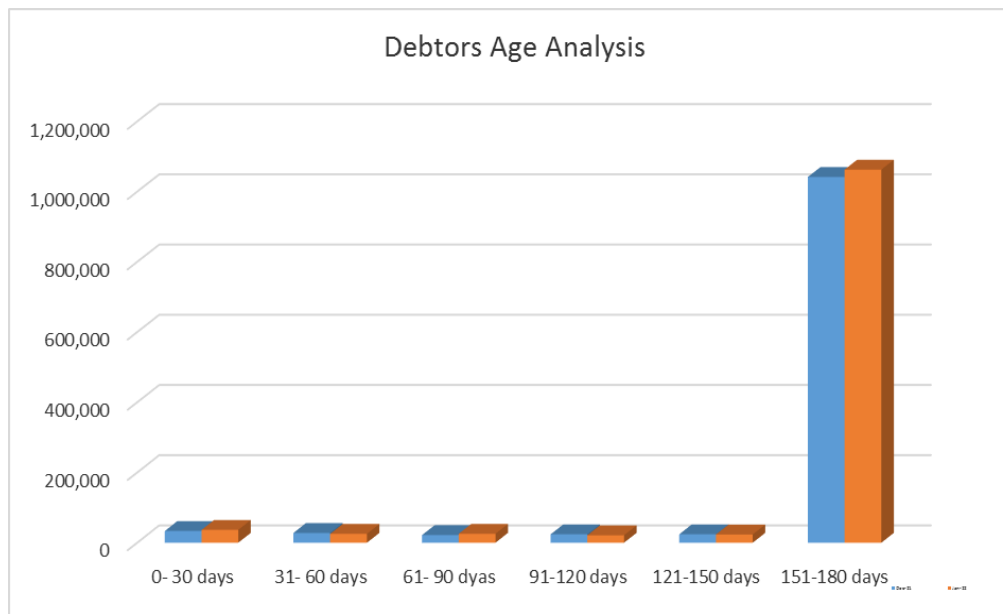
# UMGUNGUNDLOVU DISTRICT MUNICIPALITY



**Table 16**

DC22 uMgungundlovu - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January											
Description	NT Code	Budget Year 2021/22									Total over 90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	
<b>R thousands</b>											
<b>Debtors Age Analysis By Income Source</b>											
Trade and Other Receivables from Exchange Transactions - Water	1200	30,355	19,338	18,700	15,850	17,918	17,275	102,856	602,212	824,504	756,111
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1,688	1,342	1,111	779	1,100	875	5,783	98,198	110,875	106,735
Receivables from Exchange Transactions - Waste Management	1600	-	3	-	(3)	(4)	(6)	(3)	(125)	(138)	(141)
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	739	739	739
Interest on Arrear Debtor Accounts	1810	4,501	4,584	5,709	4,465	4,455	5,191	28,951	191,033	248,890	234,096
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	(52)	(71)	(78)	5	(22)	(25)	(69)	9,734	9,422	9,624
<b>Total By Income Source</b>	<b>2000</b>	<b>36,491</b>	<b>25,196</b>	<b>25,441</b>	<b>21,096</b>	<b>23,448</b>	<b>23,311</b>	<b>137,517</b>	<b>901,791</b>	<b>1,194,291</b>	<b>1,107,163</b>
<b>2020/21 - totals only</b>										-	-
<b>Debtors Age Analysis By Customer Group</b>											
Organs of State	2200	5,446	1,861	2,028	1,070	1,301	1,690	6,957	23,064	43,418	34,083
Commercial	2300	3,820	1,954	2,165	1,290	321	380	2,784	14,203	26,917	18,978
Households	2400	24,503	18,851	19,016	16,791	19,676	17,609	112,517	769,069	998,031	935,661
Other	2500	2,723	2,530	2,231	1,946	2,150	3,631	15,259	95,455	125,925	118,441
<b>Total By Customer Group</b>	<b>2600</b>	<b>36,491</b>	<b>25,196</b>	<b>25,441</b>	<b>21,096</b>	<b>23,448</b>	<b>23,311</b>	<b>137,517</b>	<b>901,791</b>	<b>1,194,291</b>	<b>1,107,163</b>

**Graph 4**



## UMGUNGUNDLOVU DISTRICT MUNICIPALITY

**Table 17**

The table below details the age analysis for customers grouped as UMDM staff members as at 31 January 2022.

Customer	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
5922711808	-1,422.71							-1,422.71
5922411911	10,534.47	271.09	105.74	272.68	275.93	278.58	114.01	11,852.50
5922411528	21,426.19	592.89	595.72	598.56	205.22	504.09	178.51	24,101.18
5922721404	20,457.41	405.14	406.95	408.77	414.17	416.05	421.64	22,930.13
5922316386						819.17	315.04	1,134.21
5922111502	6,405.87	1,247.98	1,316.00	893.44	900.52	5,836.57	153.52	16,753.90
5922251794					687.45	1,223.79	2,720.17	4,631.41
5922227305	3,985.82	1,197.00	566.72	686.80	96.12	96.75	99.21	6,728.42
5922711631	7,814.86	183.74	511.91	415.29	1,083.32	850.23	1,086.93	11,946.28
5922251326			1,850.71	1,070.47	1,125.80	709.75	554.70	5,311.43
5922111593	8,217.76	1,803.33	239.15	614.13	192.82	272.80	117.92	11,457.91
5922262141	20,845.26	416.49	418.30	420.12	425.92	427.80	433.80	23,387.69
5922193001	7,889.10	353.94	355.75	357.57	361.12	363.00	366.75	10,047.23
5922411939	15,679.04	386.92	388.73	390.55	395.29	399.05	402.11	18,041.69
5922645000	2,423.67	332.27	331.37	330.39	330.21	332.09	-165.24	3,914.76
5922314131	68.40	0.31	0.31	0.31	0.32	0.32	0.34	70.31
5922232755	3,854.57	335.32	333.99	335.10	337.84	339.72	342.66	5,879.20
5922411620	25,221.01	431.46	433.27	435.09	441.43	445.19	449.85	27,857.30
5922711578	4,285.10	427.71	281.15	153.86	284.27	237.47	8,339.22	14,008.78
5922274100						824.54	92.46	917.00
5922192292	8,764.24	356.24	358.05	359.87	363.50	365.38	369.22	10,936.50
5922711840	-2,127.88	-100.00	-100.00		-500.00		78.66	-2,749.22
5922711660	89,727.52	4,058.29	1,950.94	905.58	973.47	878.53	745.91	99,240.24
5922226809	24,360.66	424.90	426.71	428.53	434.64	436.52	442.83	26,954.79
5922262474	25,364.51	433.87	435.68	437.50	443.93	445.81	452.43	28,013.73
5922192290	14,911.94	383.15	384.96	386.78	391.38	393.26	398.06	17,249.53
5922411734	24,578.76	424.97	426.78	428.60	434.70	438.46	442.89	27,175.16
5922213319	110,228.69	5,366.55	7,572.22	3,234.69	5,241.30	3,836.07	546.91	136,026.43
5922113000	14,861.01	720.75	168.15	233.20	152.52	218.02	646.48	17,000.13
5922317749	63,799.22	372.15	504.42	2,925.94	1,493.97	1,446.45	883.12	71,425.27
5922213198					275.23	647.85	648.04	1,571.12
5922741014	65,627.14	4,203.31	1,328.76	11,040.36	2,672.68	3,382.26	4,615.35	92,869.86
5922193002	7,643.73	352.70	354.51	356.33	359.84	361.71	365.42	9,794.24
5922193000	8,171.09	355.34	357.16	358.97	362.57	364.45	368.25	10,337.83
5922251800					409.67	64.07	4,402.04	4,875.78
5922213962					301.22	693.35	687.53	1,682.10
<b>Totals:</b>	<b>613,596.45</b>	<b>25,737.81</b>	<b>22,304.11</b>	<b>28,479.48</b>	<b>21,368.37</b>	<b>28,349.15</b>	<b>32,116.74</b>	<b>771,952.11</b>

## UMGUNGUNDLOVU DISTRICT MUNICIPALITY



**Table 18**

The table below details the age analysis for customers grouped as Councillors as at 31 January 2022.

Customer	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
5922711459	15,007.48	1,428.88	712.11	632.36	1,270.76	6,747.46	204.66	26,003.71
5922261941		307.00	318.56	318.10	311.10	318.56	320.76	1,894.08
5922193491	16,246.87	145.21	507.97	445.11	525.38	519.12	162.89	18,552.55
5922741442					140.37	568.24	568.80	1,277.41
5922111637	101,628.14	3,766.63	5,133.59	2,848.61	2,278.70	670.23	4,504.34	120,830.24
5922275001						53.40	186.60	240.00
5922212236	17,913.01	429.03	422.98	425.01	349.45	429.48	434.44	20,403.40
5922212475	10,569.58	336.06	337.72	339.37	284.18	344.79	348.68	12,560.38
5922111569				265.22	349.45	135.14	612.43	1,362.24
5922712351	19,792.53	172.65	239.61	418.74	447.36	387.69	523.62	21,982.20
5922224497	137,486.62	1,065.24	3,812.02	1,346.01	1,216.60	1,148.87	2,369.29	148,444.65
<b>Totals:</b>	<b>318,644.23</b>	<b>7,650.70</b>	<b>11,484.56</b>	<b>7,038.53</b>	<b>7,173.35</b>	<b>11,322.98</b>	<b>10,236.51</b>	<b>373,550.86</b>

Some of the accounts are in dispute due to billing queries and water leaks. The municipality is working with the affected Councillors in resolving these disputes.



**UMGUNGUNDLOVU DISTRICT MUNICIPALITY**

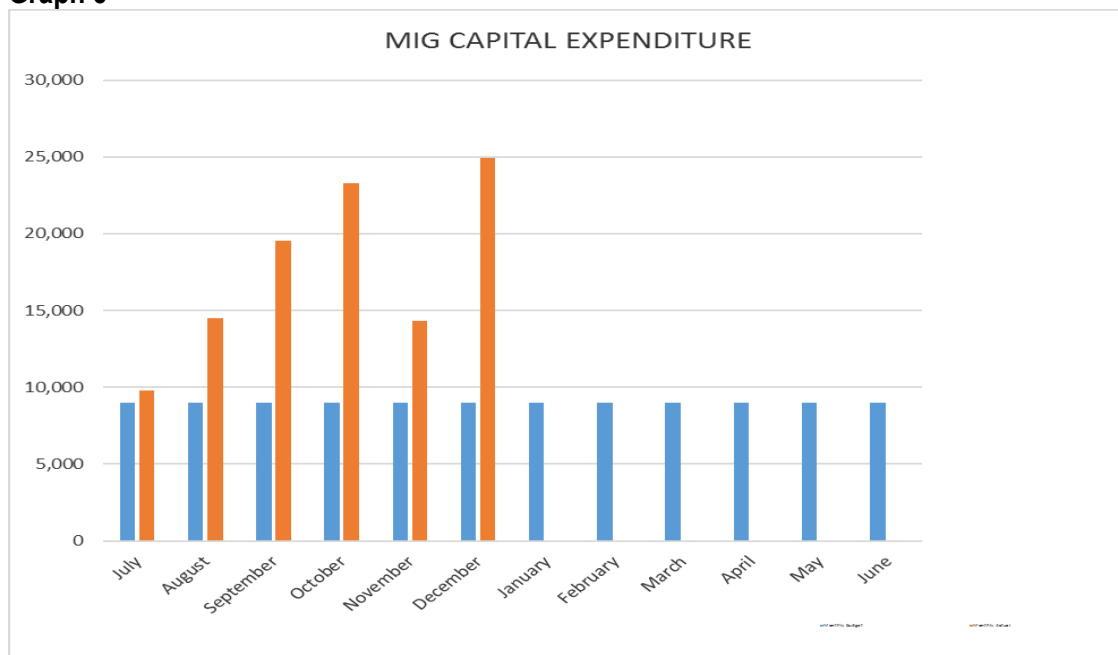
**9. In-Year Budget Statement Charts: 31 January 2022 Report**

**MIG - Capital Expenditure Monthly Trend: Actual vs Budget**

**Table 19**

	Monthly budget	Monthly Actual
July	8,991	9,789
August	8,991	14,520
September	8,991	19,532
October	8,991	23,296
November	8,991	14,328
December	8,991	24,918
January	8,991	0
February	8,991	0
March	8,991	0
April	8,991	0
May	8,991	0
June	8,991	0
	<b>107,893</b>	<b>106,383</b>

**Graph 5**



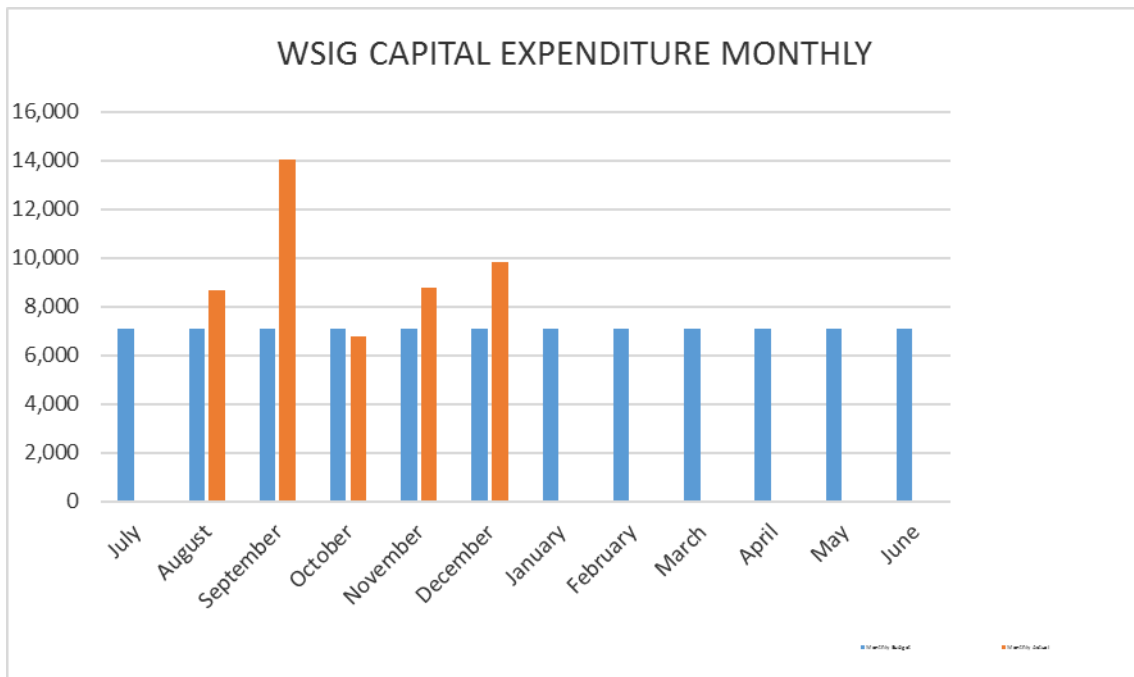
**UMGUNGUNDLOVU DISTRICT MUNICIPALITY**

**WSIG - Capital Expenditure Monthly Trend: Actual vs Budget**

**Table 20**

	Monthly Budget	Monthly Actual
July	7,083	0
August	7,083	8,659
September	7,083	14,049
October	7,083	6,792
November	7,083	8,753
December	7,083	9,851
January	7,083	0
February	7,083	0
March	7,083	0
April	7,083	0
May	7,083	0
June	7,083	0
	<b>85,000</b>	<b>48,104</b>

**Graph 6**



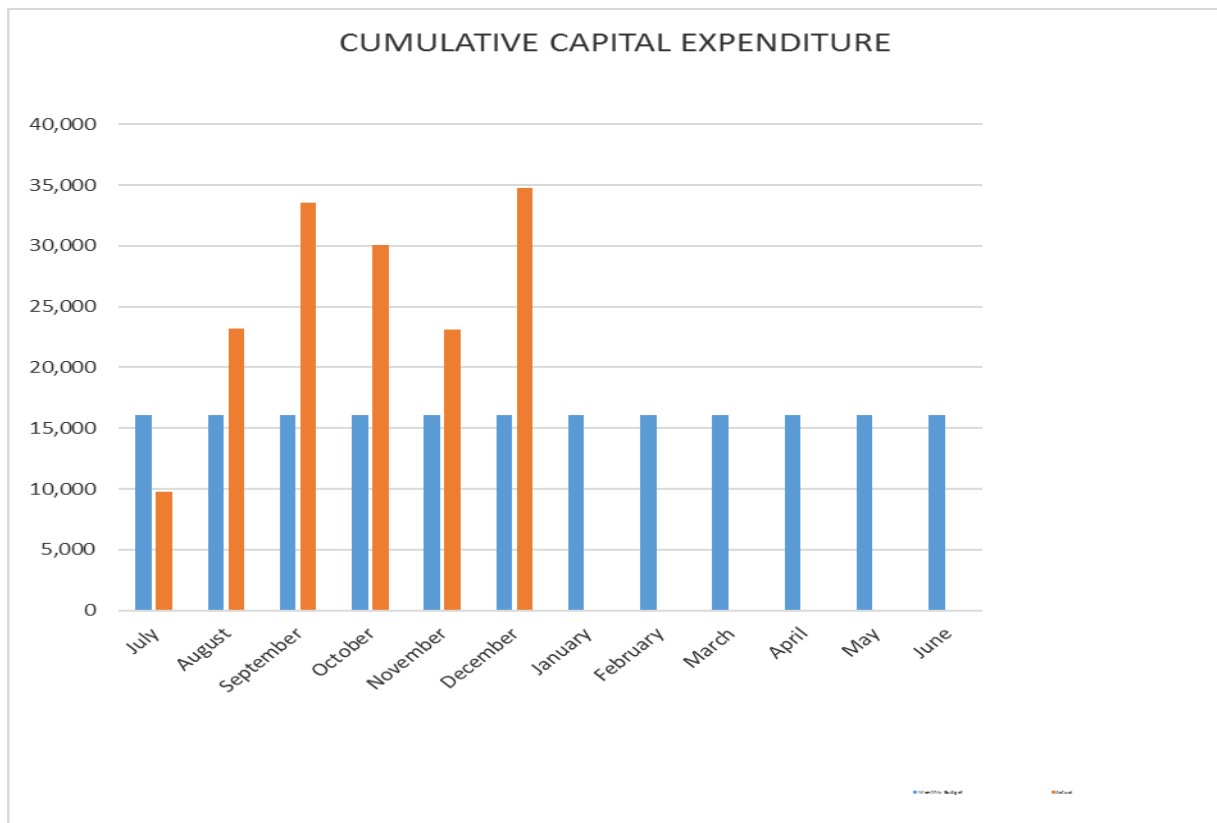
**UMGUNGUNDLOVU DISTRICT MUNICIPALITY**

**Cumulative MIG & WSIG Expenditure: Monthly Actual vs Monthly Budget**

**Table 21**

	Monthly Budget	Actual
July	16,074	9,789
August	16,074	23,179
September	16,074	33,581
October	16,074	30,088
November	16,074	23,081
December	16,074	34,769
January	16,074	0
February	16,074	0
March	16,074	0
April	16,074	0
May	16,074	0
June	16,074	0
	<b>192,893</b>	<b>154,487</b>

**Graph 7**



## UMGUNGUNDLOVU DISTRICT MUNICIPALITY

### 10. Budget Funding Plan

The 2021/22 Budget Funding Plan detailing the financial recovery strategies of the municipality was adopted by Full Council on 29 September 2021.

Municipality: uMgungundlovu District Municipality			
Financial Impact of the Budget Funding Plan on the Financial Performance (Table A4/B4)			
R thousand	2021/2022		
Description	Year 1	Year-to-Date Actuals	Year-to-Date % (Budget vs Actual)
<b>Revenue By Source</b>			
Property rates			
Service charges - electricity revenue			
Service charges - water revenue	335 362 869.00	174 976 206.00	52%
Service charges - sanitation revenue	31 231 648.00	12 682 443.00	41%
Service charges - refuse revenue	-		
	-		
Rental of facilities and equipment	-		
Interest earned - external investments	548 073.00	1 591 484.00	290%
Interest earned - outstanding debtors	13 935 586.00	30 795 507.00	221%
Dividends received	-		
Fines, penalties and forfeits	-		
Licences and permits	-		
Agency services	-		
Transfers and subsidies	611 851 000.00	468 637 234.00	77%
Other revenue	-	1 239.00	100%
Gains on disposal of PPE	-		
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>992 929 176.00</b>	<b>688 684 113.00</b>	<b>43%</b>
<b>Expenditure By Type</b>			
Employee related costs	269 756 096.00	163 637 962.00	61%
Remuneration of councillors	12 956 624.00	6 485 454.00	50%
Debt impairment	240 114 494.99		0%
Debt write-off	-	20 209.00	
Depreciation & asset impairment	44 590 371.00	20 094 268.00	45%
Finance charges	20 119 571.00	11 821 146.00	59%
Inventory consumed	278 087 793.00	23 177 943.00	8%
Contracted services	130 852 005.00	92 621 920.00	71%
Transfers and subsidies	7 958 074.00	9 158 074.00	115%
Other expenditure	34 674 632.00	38 926 539.00	112%
Loss on disposal of PPE			
<b>Total Expenditure</b>	<b>1 039 109 660.99</b>	<b>365 943 515.00</b>	<b>35%</b>
<b>Surplus/(Deficit)</b>	<b>- 46 180 484.99</b>	<b>322 740 598.00</b>	

## UMGUNGUNDLOVU DISTRICT MUNICIPALITY



The 2021/22 Budget Funding Plan detailing the financial recovery strategies of the municipality was adopted by Full Council on 29 September 2021.

The year-to date (01 July to 31 January 2022) financial information indicates the following:

The service charges generated to date for both water and sanitation are below the budgeted projections. In month seven we would anticipate having generated approximately 58% of the budgeted amount. Service charges for water are 52% which is slightly below the projection as per the budget funding plan whereas service charges for sanitation are below the projection at 41%. The sanitation charges may require an adjustment downwards during the adjustment budget process in line with Provincial Treasury recommendations.

Interest earned on external investments as well as the interest earned on outstanding debtors was projected conservatively for purposes of the budget funding plan where actuals to date are 290% and 221%, respectively, of the projected amounts. These amounts will be adjusted up during the adjustment budget process in line with Provincial Treasury recommendations.

The employee related costs (employee and councilors) are slightly above the budget funding plan projections at 61% of the projected amount as per the budget funding plan whereas the remuneration of councilors is at 50%.

The pattern of spend of the contracted services and operational expenditure is not fixed throughout the financial year. Contracted services are at 71% and operational expenses are at 112% with inventory consumed at 8%.

Expenditure relating to contracted services is currently being interrogated and necessary cuts have been proposed to manage this expenditure. The percentage spend will be higher once the budget amounts relating to the other operational expenditure are reallocated thereto and classified correctly.

Reclassifications have been effected on the financial system following the conclusion of the analysis of expense accounts in the financial system to ensure accurate transacting and reporting of expenditure by nature. However, the corresponding budget amounts are still misclassified and will be corrected during the adjustment budget process.

Bulk water purchases are not yet transacted as inventory consumed and the exercise of quantifying the various journals that are required to report water inventory accurately is currently underway. Total bulk water purchased to date is a total of R131.5 million.

Transfer to UMEDA paid - an additional R1.2 million was transferred for the Rapid Economic Recovery Project and will be adjusted for during the mid-year adjustment process.

## 11. IN-YEAR BUDGET STATEMENT TABLES: JANUARY 2022 REPORT

The preliminary financial results for the period ended 31 January 2022 (i.e. 7th month of the 2021/2022 financial year) are attached consisting of the following tables, in Annexure A:

### *Part 1*

- (a) Table C1: Consolidated Monthly Budget Statement – Summary
- (b) Table C2: Consolidated Monthly Budget Statement – Financial Performance (standard Classification)
- (c) Table C3: Consolidated Monthly Budget Statement – Financial Performance (Revenue and Expenditure by Municipal vote)
- (d) Table C4: Consolidated Monthly Budget Statement – Financial Performance (Revenue and Expenditure)
- (e) Table C5: Consolidated Monthly Budget Statement – Capital Expenditure by vote, standard classification, and funding
- (f) Table C6: Consolidated Monthly Budget Statement – Financial Position
- (g) Table C7: Consolidated Monthly Budget Statement – Cash Flow

### *Part 2*

- (a) Table SC1: Material variance explanations
- (b) Table SC2: Monthly Budget Statement – Performance Indicators
- (c) Table SC3: Monthly Budget Statement – Aged Debtors
- (d) Table SC4: Monthly Budget Statement – Aged Creditors
- (e) Table SC5: Monthly Budget Statement – Investment Portfolio
- (f) Table SC6: Monthly Budget Statement – Transfers and grant receipts
- (g) Table SC7: Monthly Budget Statement – Transfers and grant expenditures
- (gb) Table SC7 (1): Monthly Budget Statement-Approved Roll overs
  
- (h) Table SC8: Monthly Budget Statement – Councillor and Staff Benefits
- (i) Table SC9: Monthly Budget Statement – Actual and Revised targets for cash receipts
- (j) Table SC10: Monthly Budget Statement – Parent Municipality Financial Performance (Revenue and Expenditure)
- (k) Table SC11: Monthly Budget Statement – Summary of Municipal Entities
- (l) Table SC12: Monthly Budget Statement – Capital Expenditure Trend
- (m) Table SC13a: Monthly Budget Statement – Capital expenditure on new assets by asset class
- (n) Table SC13b: Monthly Budget Statement – Capital expenditure on renewal of existing assets by asset class
- (m) Table SC13c: Monthly Budget Statement – Capital expenditure on repairs and maintenance by asset class
- (p) Municipal manager's quality certification

## 12. CONCLUSION

This report meets with the requirements of the MFMA, Sections 52(d) and 71 by submitting the 'In-year report' to Finance Committee on the implementation of the budget and the financial status of the municipality.

# UMGUNGUNDLOVU DISTRICT MUNICIPALITY



## ANNEXURES:

Annexure – Schedule C

### FINANCIAL SERVICES DEPARTMENT

**PRELIMINARY IN-YEAR FINANCIAL REPORT (MONTHLY BUDGET STATEMENT) FOR THE PERIOD ENDING 31 JANUARY 2022**

REPORT CHECKED AND PASSED FOR SUBMISSION TO: **FINANCE COMMITTEE**

	COMPREHENSIVENESS (FACTS, COMMENTS, RECOMMENDATIONS ANNEXURES) (√)	CORRECTNESS (√)	QUALITY (√)
<b>MANAGER: BUDGET &amp; REPORTING</b> <b>MISS L NGUBANE</b>  SIGNATURE:.....  DATE: .....	(√)	(√)	(√)
<b>MANAGER: REVENUE MANAGEMENT</b> <b>SIBONGILE KHUMALO</b>  SIGNATURE.....  DATE: .....	(√)	(√)	(√)
<b>MANAGER: ASSET MANAGEMENT</b> <b>NONDUMISO MBATHA</b>  SIGNATURE:.....  DATE: .....	(√)	(√)	(√)
<b>MANAGER: EXPENDITURE MANAGER</b> <b>MPUME KHUMALO</b>  SIGNATURE:.....  DATE: .....	(√)	(√)	(√)
<b>HEAD OF DEPARTMENT: CHIEF FINANCIAL OFFICER:</b> <b>SIPHO NDABANDABA</b>  SIGNATURE: .....  DATE: .....	(√)	(√)	(√)
<b>MANAGER: INTERNAL AUDIT</b> <b>ADELE DORASAMY</b>  SIGNATURE: .....  DATE: .....	(√)	(√)	(√)

## UMGUNGUNDLOVU DISTRICT MUNICIPALITY



### Municipal Manager's quality certification

I, **Raymond Ngcobo**, Municipal Manager of the uMgungundlovu District Municipality, hereby certify that the monthly **preliminary** report on the implementation of the budget and financial state affairs of the municipality for the month of **January 2022** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: Dr. MRB Ngcobo

Municipal Manager: uMgungundlovu District Municipality

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Print name: Cllr M. Zuma

Mayor: uMgungundlovu District Municipality

Signature: \_\_\_\_\_

Date: \_\_\_\_\_